0/9 3,000—5-5-96.

# Revenue (1899) Department.

MISCELLANEOUS SERIES.

G.O., No. 304

DATED 20th January. 99

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[Despatch Abstract.]

Informing the Bd. of Rev. that the statement "all further duties were abolished" occurring at page 97 of Aitchison's Treaties, Vol. VIII does not include a transport duty levied under the Abkari Act on toddy which may be imported from Banganapalle.

## BACK PAPERS.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
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## FURTHER PAPERS.

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# Revenue (1898) Department.

**CURRENT No.** 4554.

D/ 20/1/99

***From***

The Secretary to the Commissioner of Salt, Abkari and Separate Revenue, Madras.

***Order*** mis Dr. 2304 d/20th Jan'y 1899.

GOVERNMENT OF MADRAS 3 NOV 98 REVENUE DEPARTMENT

**Mis. No.** 4282.

With reference to para 1 of its Proc. read above, the Board of Rev. will be informed that the statement "all frontier ~~duties~~ duties were abolished" occurring at page 97 of Aitchison's Treaties Vol VIII, ~~refers to Sapari~~ does not include Land Customs duties, and that there is no objection to the levy of a transport duty ~~on~~ cleared under the Abkari Act on toddy which may be imported from Banganapalle.

***Dated*** 28th October 1898.

***Received*** 3 Nov.

***Registered*** 4 in

***Enclosures***

***Spare copies***

SJ 19/1/99

To the Board of Rev (S.R.) 66-1-12 dtd 99

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## SUBJECT.

Requesting Government to favour the Board with its views on certain points regarding the levy of duty on toddy imported from the Banganapalle State into British territory and forwarding a copy of ~~the~~ letter from the Deputy Commissioner, Central Division, on the subject to the Collector of Kurnool for a full report on the Deputy Commissioner's proposals therein and on the taking over of the Abkari management of the State by this Government.

BACK PAPERS.

| G.O. | No. | Department. | Date. |
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FURTHER PAPERS.

| ~~G.O.~~ C.No. | No. | Department. | Date. |
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6-6-98

REVENUE BOARD OFFICE MADRAS.

# Proceedings of the Board of Revenue

(Separate Revenue),

*Dated* 28th October 1898.

Mis. No. 4282.

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Read letter from Bryce Mc Master Esquire, Acting Deputy Commissioner, Central Division, No.5559, dated 21st September 1898, proposing the establishment of a Chowkie on the frontier of the Banganapalle State at Lingamdinne, Koilkuntla taluk, of the Kurnool District for the safe-guarding of the toddy revenue.

Resolution.

In the letter read above, the Deputy Commissioner, Central Division, reports that the village of Giddalur in the Native State of Banganapalle(Kurnool District) abounds in palm trees, and that it can supply toddy to several of the shops in the adjoining parts of British territory, which now remain closed for want of supply or experience great difficulty in procuring an adequate supply from British villages themselves. Toddy drawn from the palm trees at present is stated to be either drunk at tree-foot or smuggled into the adjoining British villages. To safeguard the revenue derived in these villages and provide a licit and adequate source of toddy-supply for the shops therein, the Deputy ~~Commis~~-

Commissioner, proposes that ~~the~~ toddy may be allowed to be imported from the Native State into the surrounding British villages and that a Chowkie may be established at Lingamdinne on the south-eastern frontier of the State on the ~~same~~ of lines ~~as those~~ of laid down for the Chowkies opened on the Hyderabad frontier. In this connection it is observed that, when a similar proposal was brought before the Board in 1896, it considered that the import need not be ~~considered~~ permitted under section 6 of the Abkari Act(Vide Board's Proceedings No. 258, dated 6th July 1896). In para 11 of Government Order, No.394, dated 7th August 1896, Government agreed with the Board and directed that permits for the transport of toddy from Banganapalle should be refused. But, from the facts disclosed in the Deputy Commissioner's letter read above, it would appear that a good case for legalizing its import can be made out. It is, however, not clear whether duty can be equitably levied on toddy imported from the State, having regard to the fact that, "all frontier duties were abolished" in 1849(Vide the last sentence in page 97 of Volume VIII, "Treaties, Engagements and Sanads, India", third edition). The Board entertains some doubts as to the meaning and scope of the stipulation. It is not clear whether the Government intended to abolish merely the frontier duties then existing, or whether it divested itself of all rights to impose any such duty in the future also. The Board now begs to be favoured with the views of the Government on this point.

2. A copy of the Deputy Commissioner's letter will be forwarded to the Collector of Kurnool for consideration. He is requested to



state whether the opening of one Chowkie, as proposed by the Deputy Commissioner, will be sufficient, and if not, how many Chowkies will be required and at what places.

In this connection the Collector is informed that in 1891 the then Inspector of the Kurnool Circle suggested that the Madras Government might take over the Abkari of the Banganapalle State. The proposal was condemned by the then Collector and negatived by the Board in its Proceedings Mis.No.495, dated 11th February 1892, because it did not see sufficient reason to think that smuggling was carried on to any appreciable extent. In 1896 the Inspector renewed his suggestion, but the Board, as then constituted, saw no grounds for recommending it to Government. The Board would now be ready to reconsider the question; and the Collector is accordingly requested to report fully on the subject.

(True extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department, Madras,

To the Collector of Kurnool(with a copy of the Deputy Commissioner's letter).

Copy to the Deputy Commissioner, Central Division.

D/4 1,000—8-4-27.

REVENUE DEPARTMENT.

C. No. 7554.

From The Board of Revenue (Sep. Rev.)

Mis. No. 4282 Dated 28.10.98 —189.

FOR ORDERS.

To Secry.

In para 11 of G.O. No. 394 of 7.8.96, the Govt approved the proposal of the Board of Revenue that imports of toddy from Banganapalle (Kurnool district) should be prevented by refusing permits for its transport. Owing to the difficulty experienced in obtaining an adequate supply to the British villages adjoining the state, it is now proposed to reverse the policy and to treat the toddy from the state in the same way as that brought in from the Hyderabad territory. The Board doubts, however, whether the establishment of a Chowkie and the

levy of a transport duty on the toddy are permissible. At the end of the first page of the narrative prefixed to the copy of sanad granted to the Nabob in 1849 the statement occurs to the effect "all frontier dues "were abolished". The Board enquires whether these words preclude the taking of any action as contemplated. From the correspondence referred to below, the words "frontier "dues" appear to refer to "sayar" i.e. land customs duties. In 1848 when the Jagir Jagheers was restored to the Nabob, he was informed "The "Agent will communicate "to you my advice. and I "wish that you should "not again introduce the "levying of sayer duties "within your territory. "you are aware that this "tax so obstructive to "trade has been abolished "throughout the Honourable "our dominions, and

FOR ORDERS.

page 97 of "Treaties, "Engagements and Sanads, "India," Vol. VIII, third edition.

Para 3 of letter No. 544 dt 22.5.1848



"the inhabitants of Bangana- "palle in common with all "others have been also free "from it while your estate "has been in the hands of "Government." But before sending in a reply to the Board it is thought that the Political Department may be consulted.

KD
17/11/98

19/11/98

Pol Dept

CHIEF SECRETARY 22 NOV. 1898 MADRAS

Hon'ble Sir W. Wallace K.C.S.I.

[ G. / 75 ]
1,000 31-7-97.

C 10.12.98
R 14-1-99

Abkari management of the Banganapalle State

Rev.C.No.7554.

H.E. The Gov:

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NOTE FOR THE CHIEF SECRETARY.

It is submitted that the words "all frontier dues were abolished" at the foot of pp.97 of Aitchison Vol.VIII constitutes no hindrance to the levy of an import duty on toddy from Banganapalle State, and that this view is supported by para 3 of the letter of the Govt.of Fort St.George - No.544, d/22-5-1848 - addressed to the Nawab of Banganapalle, quoted in the Rev.Dept.'s note for orders.

2. In his Report on the administration of Banganapalle for the year 1895-96, the Political Agent pointed out that the Nawab's abkari revenue might be very favourably influenced by the introduction of the tree-tax system and the adoption of the regulations in force in British Territory; whilst the main cause of smuggling would thus disappear. The Political Agent added "the British "Govt.would thus be saved the trouble of "levying a frontier duty and maintaining "a preventive staff at the 7 chowkies "proposed by the Abkari Department."

3. In para 24 of the last report (1897-98), the Political Agent stated that a three years lease of the toddy system had prevented any change being made but that on the expiry of the lease in June 1898 the introduction of the tree-tax system would be considered. The Political Agent reiterated his opinion that

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there is much scope for developing the Abkari Revenue in Banganapalle and pointed out that so good is the toddy yield of Banganapalle that intending bidders at the British Abkari Auctions across the border "clamour for permission "to import Banganapalle toddy and offer "to raise the aggregate bids by many "thousands of rupees if their request "should be acceded to".

4. It is submitted that the proposals of Revenue may be accepted in this Department.

Cmd 5.12.98

9/12/98

N° 148, dy 16-1-99
Rev. Dept: n-o.

16/1/99

To Secy

Please see a draft below.

KS 17/1/99

Some as altered
19/1/99

12.1.99

*When given for copying*
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READ AGAIN G.O., No. DATED
189 ,

CURRENT G.O.

ENCLOSURES TO C. No.

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| LETTER OF GOVERNMENT. | | | | | | | | |
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| PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL. | | | | | | | | |

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